

North Dakota Sales and Use Tax Statistical Report

Second Quarter 2006

Covering Sales Occurring in
April, May, and June

		Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2004</u>	<u>2005</u>	<u>2006</u>
First Quarter:	January, February, March	+10.8%	+6.7%	+12.5%
Second Quarter:	April, May, June	+9.4%	+4.7%	+10.8%
Third Quarter:	July, August, September	+5.9%	+7.8%	
Fourth Quarter:	October, November, December	+7.6%	+8.9%	

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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Table of Contents

Introduction	1, 2
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Statistics by County

Table 1 Taxable Sales and Taxable Purchases by County, Second Quarter 2006.....	3
Table 2 Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Second Quarter 2005 and 2006	4

Statistics by City

Table 3 Taxable Sales and Taxable Purchases, 50 Largest Cities, Second Quarter 2006	5
Table 4 Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, Second Quarter 2005 and 2006	6

Statistics by Industry

Table 5 Comparison of Taxable Sales and Purchases by Industry (2002 NAICS), Second Quarter 2005 and 2006	7
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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2006. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified under NAICS beginning with the 4th quarter 2005.) All returns - including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

Motor Vehicle Excise Tax. The State of North Dakota does ***not*** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report ***do not*** include any data on automobile sales.

Consolidated. Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases
By County, Second Quarter 2006**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,201,543	\$159,993	\$4,361,536
Barnes	15,159,898	833,753	15,993,651
Benson	2,541,553	21,966	2,563,519
Billings	4,100,235	64,338	4,164,573
Bottineau	8,951,287	102,351	9,053,638
Bowman	6,416,823	295,556	6,712,379
Burke	2,122,424	10,898	2,133,322
Burleigh	283,255,533	19,358,723	302,614,256
Cass	531,434,658	53,033,215	584,467,873
Cavalier	6,258,614	206,083	6,464,697
Dickey	7,286,448	206,877	7,493,325
Divide	2,277,095	10,597	2,287,692
Dunn	2,382,124	36,034	2,418,158
Eddy	2,135,048	4,902	2,139,950
Emmons	3,611,157	235,604	3,846,761
Foster	8,524,990	434,952	8,959,942
Golden Valley	3,190,738	15,885	3,206,623
Grand Forks	210,711,786	10,695,754	221,407,540
Grant	1,930,345	17,086	1,947,431
Griggs	2,975,779	28,005	3,003,784
Hettinger	1,611,726	107,043	1,718,769
Kidder	2,192,505	12,176	2,204,681
LaMoure	6,746,781	69,882	6,816,663
Logan	2,556,557	6,546	2,563,103
McHenry	3,135,773	274,794	3,410,567
McIntosh	5,551,782	32,409	5,584,191
McKenzie	6,178,521	270,672	6,449,193
McLean	8,457,488	130,794	8,588,282
Mercer	10,568,739	120,756	10,689,495
Morton	46,121,178	3,646,205	49,767,383
Mountrail	6,687,571	51,484	6,739,055
Nelson	2,776,598	37,108	2,813,706
Oliver	720,250	1,617	721,867
Pembina	9,584,335	3,745,465	13,329,800
Pierce	7,538,339	674,429	8,212,768
Ramsey	31,881,856	337,804	32,219,660
Ransom	9,060,388	738,467	9,798,855
Renville	3,770,392	4,851,601	8,621,993
Richland	20,516,348	3,901,833	24,418,181
Rolette	5,860,645	87,916	5,948,561
Sargent	3,628,375	12,280,489	15,908,864
Sheridan	538,757	203	538,960
Sioux	99,437	91	99,528
Slope	139,730	2,244	141,974
Stark	72,270,137	7,474,353	79,744,490
Steele	1,369,510	597,093	1,966,603
Stutsman	42,969,167	2,865,400	45,834,567
Towner	1,950,338	67,464	2,017,802
Traill	8,058,524	206,774	8,265,298
Walsh	15,717,929	609,571	16,327,500
Ward	173,430,374	8,615,862	182,046,236
Wells	6,676,974	199,839	6,876,813
Williams	88,513,084	5,557,799	94,070,883
Subtotal In-State	\$1,716,348,186	\$143,348,755	\$1,859,696,941
Consolidated	149,532,786	51,608,079	201,140,865
Out-Of-State	<u>270,318,895</u>	<u>38,558,633</u>	<u>308,877,528</u>
Grand Total	\$2,136,199,867	\$233,515,467	\$2,369,715,334

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2005 and 2006**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2005	2006		2005	2006	
Adams	\$3,745,512	\$4,201,543	12.18%	\$3,862,468	\$4,361,536	12.92%
Barnes	15,880,628	15,159,898	-4.54%	16,761,781	15,993,651	-4.58%
Benson	2,392,594	2,541,553	6.23%	2,410,158	2,563,519	6.36%
Billings	4,045,968	4,100,235	1.34%	4,137,676	4,164,573	0.65%
Bottineau	8,857,043	8,951,287	1.06%	8,916,550	9,053,638	1.54%
Bowman	5,861,255	6,416,823	9.48%	6,267,421	6,712,379	7.10%
Burke	2,131,752	2,122,424	-0.44%	2,147,622	2,133,322	-0.67%
Burleigh	253,988,278	283,255,533	11.52%	267,159,529	302,614,256	13.27%
Cass	498,869,650	531,434,658	6.53%	539,036,407	584,467,873	8.43%
Cavalier	6,539,401	6,258,614	-4.29%	6,617,863	6,464,697	-2.31%
Dickey	6,259,009	7,286,448	16.42%	6,380,864	7,493,325	17.43%
Divide	1,993,246	2,277,095	14.24%	2,002,359	2,287,692	14.25%
Dunn	2,845,882	2,382,124	-16.30%	2,895,545	2,418,158	-16.49%
Eddy	2,158,414	2,135,048	-1.08%	2,161,241	2,139,950	-0.99%
Emmons	3,425,236	3,611,157	5.43%	3,610,707	3,846,761	6.54%
Foster	8,703,994	8,524,990	-2.06%	9,118,551	8,959,942	-1.74%
Golden Valley	3,173,268	3,190,738	0.55%	3,186,441	3,206,623	0.63%
Grand Forks	205,602,856	210,711,786	2.48%	215,390,890	221,407,540	2.79%
Grant	2,103,339	1,930,345	-8.22%	2,123,315	1,947,431	-8.28%
Griggs	3,366,357	2,975,779	-11.60%	3,415,721	3,003,784	-12.06%
Hettinger	1,518,265	1,611,726	6.16%	1,575,001	1,718,769	9.13%
Kidder	2,140,382	2,192,505	2.44%	2,163,506	2,204,681	1.90%
LaMoure	7,798,863	6,746,781	-13.49%	7,863,797	6,816,663	-13.32%
Logan	2,284,408	2,556,557	11.91%	2,286,449	2,563,103	12.10%
McHenry	3,446,517	3,135,773	-9.02%	3,763,260	3,410,567	-9.37%
McIntosh	5,203,658	5,551,782	6.69%	5,247,461	5,584,191	6.42%
McKenzie	5,376,926	6,178,521	14.91%	5,874,911	6,449,193	9.78%
McLean	9,370,826	8,457,488	-9.75%	9,483,109	8,588,282	-9.44%
Mercer	10,030,896	10,568,739	5.36%	10,085,800	10,689,495	5.99%
Morton	42,544,524	46,121,178	8.41%	46,346,033	49,767,383	7.38%
Mountrail	6,675,575	6,687,571	0.18%	6,962,767	6,739,055	-3.21%
Nelson	2,726,375	2,776,598	1.84%	2,752,120	2,813,706	2.24%
Oliver	491,054	720,250	46.67%	491,881	721,867	46.76%
Pembina	9,624,281	9,584,335	-0.42%	11,576,618	13,329,800	15.14%
Pierce	7,625,829	7,538,339	-1.15%	8,633,050	8,212,768	-4.87%
Ramsey	32,192,748	31,881,856	-0.97%	32,531,059	32,219,660	-0.96%
Ransom	8,796,111	9,060,388	3.00%	9,595,048	9,798,855	2.12%
Renville	4,314,351	3,770,392	-12.61%	4,359,394	8,621,993	97.78%
Richland	20,401,294	20,516,348	0.56%	26,543,570	24,418,181	-8.01%
Rolette	5,613,259	5,860,645	4.41%	5,676,564	5,948,561	4.79%
Sargent	7,948,801	3,628,375	-54.35%	10,451,059	15,908,864	52.22%
Sheridan	460,832	538,757	16.91%	460,948	538,960	16.92%
Sioux	128,105	99,437	-22.38%	128,196	99,528	-22.36%
Slope	136,989	139,730	2.00%	139,881	141,974	1.50%
Stark	63,658,230	72,270,137	13.53%	69,836,036	79,744,490	14.19%
Steele	1,365,134	1,369,510	0.32%	1,622,768	1,966,603	21.19%
Stutsman	43,669,046	42,969,167	-1.60%	47,042,777	45,834,567	-2.57%
Towner	2,333,778	1,950,338	-16.43%	2,466,801	2,017,802	-18.20%
Traill	8,416,342	8,058,524	-4.25%	8,539,397	8,265,298	-3.21%
Walsh	18,759,688	15,717,929	-16.21%	19,247,223	16,327,500	-15.17%
Ward	163,131,926	173,430,374	6.31%	169,540,218	182,046,236	7.38%
Wells	7,544,555	6,676,974	-11.50%	7,720,530	6,876,813	-10.93%
Williams	67,936,959	88,513,084	30.29%	72,175,853	94,070,883	30.34%
Subtotal In-State	\$1,615,610,209	\$1,716,348,186	6.24%	\$1,720,786,194	\$1,859,696,941	8.07%
Consolidated and Out-Of-State	347,437,039	419,851,681	20.84%	418,017,908	510,018,393	22.01%
Grand Total	\$1,963,047,248	\$2,136,199,867	8.82%	\$2,138,804,102	\$2,369,715,334	10.80%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,303,545	\$7,649	\$1,311,194
Beach	1,116	3,035,928	15,310	3,051,238
Beulah	3,152	6,152,130	81,674	6,233,804
Bismarck	55,532	279,943,771	18,490,486	298,434,257
Bottineau	2,336	6,940,711	69,409	7,010,120
Bowman	1,600	5,776,224	197,769	5,973,993
Cando	1,342	1,576,069	61,503	1,637,572
Carrington	2,268	8,316,487	431,063	8,747,550
Casselton	1,855	3,360,537	194,732	3,555,269
Cavalier	1,537	3,990,949	3,241,818	7,232,767
Cooperstown	1,053	2,317,885	22,891	2,340,776
Crosby	1,089	2,014,135	9,158	2,023,293
Devils Lake	7,222	31,364,572	334,161	31,698,733
Dickinson	16,010	68,439,461	4,132,998	72,572,459
Ellendale	1,559	2,471,524	87,658	2,559,182
Fargo	90,599	455,913,382	48,418,015	504,331,397
Garrison	1,318	2,729,750	90,741	2,820,491
Grafton	4,516	10,756,661	441,252	11,197,913
Grand Forks	49,321	204,499,056	10,419,514	214,918,570
Harvey	1,989	5,190,175	165,224	5,355,399
Hazen	2,457	3,934,937	32,222	3,967,159
Hettinger	1,307	4,086,320	157,214	4,243,534
Hillsboro	1,563	3,093,791	92,413	3,186,204
Jamestown	15,527	42,008,080	2,584,792	44,592,872
Kenmare	1,081	3,587,523	99,440	3,686,963
Langdon	2,101	5,457,398	106,285	5,563,683
Larimore	1,433	1,198,747	17,398	1,216,145
Lincoln	1,730	265,451	1,235	266,686
Linton	1,321	1,912,263	111,826	2,024,089
Lisbon	2,292	7,863,072	35,688	7,898,760
Mandan	16,718	42,952,352	3,532,875	46,485,227
Mayville	1,953	3,277,387	7,968	3,285,355
Minot	36,567	166,211,258	8,280,937	174,492,195
New Rockford	1,463	1,914,032	2,005	1,916,037
New Town	1,367	1,083,449	29,490	1,112,939
Northwood	959	3,260,632	83,349	3,343,981
Oakes	1,979	4,347,519	111,908	4,459,427
Park River	1,535	2,525,388	36,879	2,562,267
Rolla	1,417	3,887,796	28,748	3,916,544
Rugby	2,939	7,442,186	674,429	8,116,615
Stanley	1,279	3,916,102	12,008	3,928,110
Tioga	1,125	6,238,355	1,572,615	7,810,970
Valley City	6,826	14,217,328	815,002	15,032,330
Wahpeton	8,586	14,738,073	3,638,924	18,376,997
Walhalla	1,057	1,280,851	343,252	1,624,103
Washburn	1,389	3,434,855	24,196	3,459,051
Watford City	1,435	5,650,709	94,311	5,745,020
West Fargo	14,940	60,966,236	3,803,603	64,769,839
Williston	12,512	80,680,552	3,969,642	84,650,194
Wishek	1,122	4,131,877	24,760	4,156,637
Subtotal 50 Cities	394,276	\$1,611,657,471	\$117,238,439	\$1,728,895,910
Remaining Cities	247,924	104,690,715	26,110,316	130,801,031
Total In-State	642,200	\$1,716,348,186	\$143,348,755	\$1,859,696,941
Consolidated		149,532,786	51,608,079	201,140,865
Out-Of-State		270,318,895	38,558,633	308,877,528
Grand Total In- and Out-Of-State		\$2,136,199,867	\$233,515,467	\$2,369,715,334

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2005	2006		2005	2006	
Ashley	\$1,238,672	\$1,303,545	5.24%	\$1,251,112	\$1,311,194	4.80%
Beach	3,029,832	3,035,928	0.20%	3,042,428	3,051,238	0.29%
Beulah	6,223,221	6,152,130	-1.14%	6,263,689	6,233,804	-0.48%
Bismarck	250,388,100	279,943,771	11.80%	263,259,690	298,434,257	13.36%
Bottineau	6,840,486	6,940,711	1.47%	6,878,839	7,010,120	1.91%
Bowman	5,213,033	5,776,224	10.80%	5,437,252	5,973,993	9.87%
Cando	1,905,864	1,576,069	-17.30%	2,030,463	1,637,572	-19.35%
Carrington	8,474,305	8,316,487	-1.86%	8,884,683	8,747,550	-1.54%
Casselton	3,890,851	3,360,537	-13.63%	3,991,342	3,555,269	-10.93%
Cavalier	4,158,685	3,990,949	-4.03%	5,758,070	7,232,767	25.61%
Cooperstown	2,652,402	2,317,885	-12.61%	2,698,724	2,340,776	-13.26%
Crosby	1,720,019	2,014,135	17.10%	1,728,589	2,023,293	17.05%
Devils Lake	31,619,628	31,364,572	-0.81%	31,955,077	31,698,733	-0.80%
Dickinson	60,555,431	68,439,461	13.02%	63,412,380	72,572,459	14.45%
Ellendale	1,942,809	2,471,524	27.21%	2,006,447	2,559,182	27.55%
Fargo	428,454,105	455,913,382	6.41%	465,181,481	504,331,397	8.42%
Garrison	2,683,429	2,729,750	1.73%	2,744,594	2,820,491	2.77%
Grafton	13,462,942	10,756,661	-20.10%	13,832,528	11,197,913	-19.05%
Grand Forks	198,284,570	204,499,056	3.13%	207,795,180	214,918,570	3.43%
Harvey	5,541,235	5,190,175	-6.34%	5,670,375	5,355,399	-5.55%
Hazen	3,313,830	3,934,937	18.74%	3,327,703	3,967,159	19.22%
Hettinger	3,592,066	4,086,320	13.76%	3,707,882	4,243,534	14.45%
Hillsboro	3,399,186	3,093,791	-8.98%	3,451,457	3,186,204	-7.69%
Jamestown	42,571,924	42,008,080	-1.32%	45,445,069	44,592,872	-1.88%
Kenmare	3,672,210	3,587,523	-2.31%	3,852,688	3,686,963	-4.30%
Langdon	5,683,176	5,457,398	-3.97%	5,739,194	5,563,683	-3.06%
Larimore	1,181,693	1,198,747	1.44%	1,202,049	1,216,145	1.17%
Lincoln	282,006	265,451	-5.87%	285,709	266,686	-6.66%
Linton	1,861,849	1,912,263	2.71%	2,014,695	2,024,089	0.47%
Lisbon	7,662,554	7,863,072	2.62%	7,705,241	7,898,760	2.51%
Mandan	39,113,893	42,952,352	9.81%	42,803,041	46,485,227	8.60%
Mayville	3,289,581	3,277,387	-0.37%	3,293,014	3,285,355	-0.23%
Minot	156,233,797	166,211,258	6.39%	162,322,545	174,492,195	7.50%
New Rockford	1,835,473	1,914,032	4.28%	1,836,197	1,916,037	4.35%
New Town	1,002,013	1,083,449	8.13%	1,036,245	1,112,939	7.40%
Northwood	4,370,115	3,260,632	-25.39%	4,458,478	3,343,981	-25.00%
Oakes	3,866,981	4,347,519	12.43%	3,913,770	4,459,427	13.94%
Park River	2,493,614	2,525,388	1.27%	2,556,649	2,562,267	0.22%
Rolla	3,881,879	3,887,796	0.15%	3,895,876	3,916,544	0.53%
Rugby	7,491,637	7,442,186	-0.66%	8,498,857	8,116,615	-4.50%
Stanley	3,353,977	3,916,102	16.76%	3,567,150	3,928,110	10.12%
Tioga	3,983,542	6,238,355	56.60%	5,771,292	7,810,970	35.34%
Valley City	14,781,304	14,217,328	-3.82%	15,631,100	15,032,330	-3.83%
Wahpeton	14,682,419	14,738,073	0.38%	20,621,825	18,376,997	-10.89%
Walhalla	1,194,766	1,280,851	7.21%	1,466,633	1,624,103	10.74%
Washburn	4,162,679	3,434,855	-17.48%	4,203,471	3,459,051	-17.71%
Watford City	4,908,886	5,650,709	15.11%	4,997,943	5,745,020	14.95%
West Fargo	56,684,889	60,966,236	7.55%	59,565,903	64,769,839	8.74%
Williston	62,499,546	80,680,552	29.09%	64,923,209	84,650,194	30.39%
Wishek	3,832,879	4,131,877	7.80%	3,864,242	4,156,637	7.57%
Subtotal 50 Cities	\$1,505,163,983	\$1,611,657,471	7.08%	\$1,599,782,070	\$1,728,895,910	8.07%
Remaining Cities	110,446,226	104,690,715	-5.21%	121,004,124	130,801,031	8.10%
Total In-State	\$1,615,610,209	\$1,716,348,186	6.24%	\$1,720,786,194	\$1,859,696,941	8.07%
Consolidated and Out-Of-State	347,437,039	419,851,681	20.84%	418,017,908	510,018,393	22.01%
Grand Total In- and Out-Of-State	\$1,963,047,248	\$2,136,199,867	8.82%	\$2,138,804,102	\$2,369,715,334	10.80%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2005 and 2006**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2005	SECOND QUARTER 2006	
Mining and Oil Extraction	\$27,093,605	\$40,816,618	50.65%
Utilities	71,928,859	80,726,888	12.23%
Construction	59,300,837	88,803,074	49.75%
Manufacturing	117,101,431	141,484,115	20.82%
Wholesale Trade	393,104,394	434,328,460	10.49%
Retail Trade	929,829,321	999,474,229	7.49%
Transportation and Warehousing	21,409,925	20,762,955	-3.02%
Information Industries	120,181,595	132,552,713	10.29%
Fin. Ins. Real Estate, Rental & Leasing	51,632,088	68,206,829	32.10%
Professional, Scientific, Tech., & Mgmt Serv.	22,135,225	23,015,813	3.98%
Educational, Health Care, and Social Serv.	13,442,110	13,331,091	-0.83%
Arts, Entertainment & Recreation	19,219,830	20,236,804	5.29%
Accommodation & Food Services	232,283,611	242,573,314	4.43%
Other Services	48,086,116	49,691,765	3.34%
Miscellaneous	12,055,155	13,710,666	13.73%
GRAND TOTAL	\$2,138,804,102	\$2,369,715,334	10.80%
NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			